1040 X/inst./990

Department of the Treasury
Internal Revenue Service

Instructions for Form 1040X

(Revised October 1990)

Amended U.S. Individual Income Tax Return

(Section references are to the Internal Revenue Code.)

General Instructions

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	.1 hr., 12 min.
Learning about the law or the form	20 min.
Preparing the form	.1 hr., 11 min.
Copying, assembling, and sending the form to IRS	35 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service,** Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget,** Paperwork Reduction Project (1545-0091), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see **Where to File** on page 2.

Purpose of Form

Use Form 1040X to correct **Form 1040, Form 1040A,** or **Form 1040EZ.** Please note that it often takes 2 to 3 months to process Form 1040X. If you are changing your Federal return, you may also have to change your state return.

Filing Form 1045

You may use **Form 1045,** Application for Tentative Refund, instead of Form 1040X if:

- you are applying for a refund resulting from a net operating loss or credit carryback (other than a foreign tax credit carryback), AND
- less than one year has elapsed since the end of the year in which the loss or credit arose.

See the instructions for Form 1045 for more information about filing that form instead of Form 1040X.

Carryback Claims

You must attach copies of the following to Form 1040X if it is used as a carryback claim.

- Pages 1 and 2 of Form 1040 and Schedules A and D (if applicable) for the year in which the loss or credit originated. At the top of these forms write "Attachment to Form 1040X— Copy Only—Do Not Process."
- Any Schedules K-1 you received from any partnership, S corporation, estate, or trust for the year of the loss or credit which contribute to the loss or credit carryback.
- Any form or schedule from which the carryback results (such as Form 3800 or Schedule C or F).
- The forms or schedules for items refigured in the carryback year (such as Form 6251, Form 3468, or Schedule A).

All information described above must be attached to your Form 1040X, if applicable, or your Form 1040X will be returned for the attachments.

Note: *If you filed a joint return (or a separate return) for some, but not all, of the years involved in figuring the loss or credit carryback, you may have to allocate your income, deductions, and credits. For details, get the publication that explains the type of carryback you are claiming. For example, get* ***Pub. 536,*** *Net Operating Losses, if you are claiming a net operating loss carryback, or* ***Pub. 514,*** *Foreign Tax Credit for Individuals, for a foreign tax credit carryback.*

Net Operating Loss

Attach a computation of your net operating loss using **Schedule A (Form 1045).**

A refund based on a net operating loss should not include the refund of any self-employment tax reported on line 11 of Form 1040X. For more information, get **Pub. 536.**

Other Claims

Attach to Form 1040X any schedule or form related to the item changed. For example, if you are amending your return to change amounts reported on **Schedule D (Form 1040),** attach the corrected Schedule D.

Injured Spouse Claim. Do **not** use Form 1040X to file an injured spouse claim. Instead, file only **Form 8379,** Injured Spouse Claim and Allocation.

Information on Income, Deductions, etc.

If you have questions, such as what income is taxable or what expenses are deductible, the instructions for the return you are amending may help you. Be sure to use the Tax Table or Tax Rate Schedules for the right year to figure the corrected tax. The related schedules and forms may also help you.

Death of Taxpayer

If you are filing a Form 1040X for a deceased person, write **"DECEASED,"** the deceased's name, and the date of death across the top of Form 1040X.

If you are filing Form 1040X as a surviving spouse filing a joint return with the deceased write "Filing as surviving spouse" in the area where you sign the return.

If someone else is the personal representative, he or she must also sign.

Claiming a Refund for a Deceased Person. If you are claiming a refund as a surviving spouse filing a joint return with the deceased, file only Form 1040X to claim the refund. If you are a court-appointed representative, file Form 1040X **AND** attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund should file Form 1040X and attach **Form 1310,** Statement of Person Claiming Refund Due a Deceased Taxpayer.

For more details, get **Pub. 559,** Tax Information for Survivors, Executors, and Administrators.

When To File

File Form 1040X after you file your original return. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due.

A Form 1040X based on a bad debt or worthless security must generally be filed within 7 years after the due date of the return for the tax year in which the debt or security became worthless. For more details, see section 6511.

A Form 1040X based on a net operating loss carryback, or a general business credit carryback, generally must be filed within 3 years after the due date of the return for the tax year of the net operating loss or unused credit.

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Where To File

Please use the address for your state. Mail your return to the **Internal Revenue Service Center** for the place where you live. No street address is needed.

If you live in:	Use this address:
Florida, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
American Samoa	Philadelphia, PA 19255
Guam	Commissioner of Revenue and Taxation 855 West Marine Dr. Agana, GU 96910
Puerto Rico (or if excluding income under section 933)	Philadelphia, PA 19255
Virgin Islands: Nonpermanent residents	Philadelphia, PA 19255
Virgin Islands: Permanent residents	V.I. Bureau of Internal Revenue Lockharts Garden No. 1A Charlotte Amalie, St. Thomas, VI 00802
Foreign country: U.S. citizens and those filing Form 2555 or Form 4563	Philadelphia, PA 19255
All A.P.O. and F.P.O. addresses:	Philadelphia, PA 19255

Preparer Information

If you fill in your own return, the Paid Preparer's space should remain blank. If someone else prepares your return and does not charge you, that person should **not** sign your return.

Generally, anyone you pay to prepare your return must sign it. A preparer who signs your return must sign it by hand in the space provided (signature stamps or labels cannot be used) and give you a copy of the return for your records.

Line-by-Line Instructions

Page 1

Above your name, enter the calendar year or fiscal year of the return you are amending.

Name and Social Security Number

If amending a joint return, list your names and social security numbers in the same order as shown on the original return.

If changing from a separate to joint return and your spouse did not file an original return, enter your name and social security number first.

P.O. Box

If your post office does not deliver mail to your home and you have a P.O. box, enter your P.O. box number instead of your home address.

Foreign Address

If your address is outside of the United States or its possessions or territories, enter the information on the line for "City, town or post office, state, and ZIP code" in the following order: city, province or state, postal code, and the name of the country. Do **not** abbreviate the country name.

Line D—Filing Status

If you are changing from separate returns to a joint return, both of you must sign Form 1040X. If there is any tax due, it must be paid in full.

Column A

Enter the amounts from your return as originally filed or as you later amended it. If your return was changed or audited by IRS, enter the amounts as adjusted.

Column B

Enter the net increase or net decrease for each line you are changing. Show all decreases in parentheses. Explain each change on page 2, Part II, and attach any related schedule or form. For example, if you are amending your return to itemize deductions, attach **Schedule A (Form 1040).** If you need more space, show the required information on an attached statement.

Column C

Add the increase in column B to the amount in column A, or subtract the column B decrease from column A. Show the result in column C. For any item you do not change, enter the amount from column A in column C.

Note: *If you are changing only credits or other taxes, skip lines 1–7 and start with line 8. If changing only payments, skip lines 1–11 and start with line 12.*

Line 1

To figure this amount, add income from all sources, such as wages, taxable interest, dividends, and net profit from business. On Form 1040 for 1987, use line 22. For 1988–1990, use line 23.

On Form 1040A for 1987, use line 10. For 1988 and 1989, use line 11. For 1990, use line 14.

On Form 1040EZ, use line 3.

If you are correcting wages or other employee compensation, attach the first copy or Copy B of all additional or corrected Forms W-2 that you got after you filed your original return.

Line 2

Enter all adjustments to income, such as an IRA deduction or alimony paid. On Form 1040 for 1987, use lines 23–28. For 1988 and 1989, use lines 24–29. For 1990, use lines 24a–29. Be sure to include as an adjustment to income any write-in adjustment. For more details, see your Form 1040 instructions.

On Form 1040A for 1987, use lines 11a and 11b. For 1988 and 1989, use lines 12a and 12b. For 1990, use lines 15a and 15b.

Note: *If you are amending your Form 1040 or Form 1040A to change the amount of your IRA deduction, write in Part II on page 2 of Form 1040X "IRA deduction" and the amount of the increase or decrease.*

Line 4

Itemized Deductions. If you itemize deductions on **Schedule A (Form 1040),** enter on line 4 your total itemized deductions. On Schedule A (Form 1040) for 1987–1989, use line 26. For 1990, use line 27.

Standard Deduction. If amending your return and you do **not** itemize, enter on line 4 your standard deduction. On Form 1040 for 1987, use line 33b. For 1988–1990, use line 34.

On Form 1040A for 1987, use line 14d. For 1988 and 1989, use line 16. For 1990, use line 19.

On Form 1040EZ for 1987 and 1988, use line 4. For 1989 and 1990, if you checked the "Yes" box on Form 1040EZ, line 4, enter the amount from line 4 of Form 1040EZ on line 4 of Form 1040X. If you checked the "No" box for 1989, enter $3,100 on line 4 of Form 1040X. If you checked the "No" box for 1990, enter $3,250.

Caution: *Some changes you make to income or deductions can cause other amounts to increase or decrease. For example, increasing your income may decrease your medical expense deduction or your miscellaneous itemized deductions. It also may increase the allowable deduction for charitable contributions or the amount of social security benefits that is taxable. You should refigure these items whenever you change your return.*

Line 6

If you are changing your exemptions, complete the applicable lines in Part I on page 2 to figure the amounts to enter on line 6. If you are not changing your exemptions, enter in columns A and C of line 6 the amount you claimed for exemptions on your original return. On Form 1040 for 1987, use line 35. For 1988–1990, use line 36.

On Form 1040A for 1987, use line 16. For 1988 and 1989, use line 18. For 1990, use line 21.

On Form 1040EZ for 1987 and 1988, use line 6. For 1989 and 1990, enter -0- on line 6 if you checked the "Yes" box on Form 1040EZ, line 4. If you checked the "No" box for 1989, enter $2,000 on line 6 of Form 1040X. If you checked the "No" box for 1990, enter $2,050.

Line 8

Enter your income tax before subtracting any credits. Show on this line the method you use in column C to figure your tax. For example, if you use the Tax Rate Schedules, write "TRS." If, for 1987, you use Part IV of **Schedule D (Form 1040),** write "Sch. D."

Figure the tax on the taxable income you reported on line 7, column C. Attach the appropriate schedules or forms. Include on line 8 any additional taxes from **Form 4970 or Form 4972.** Include any section 72 tax in the total for line 11 of Form 1040X. The forms and instructions for the right year will help you with line 8.

Line 9

Enter your total credits, such as the credit for the elderly or for the disabled, credit for child and dependent care expenses, or, for 1988–1990, credit for prior year minimum tax. On Form 1040 for 1987, use lines 40, 41, 44, and 45. For 1988–1990, use lines 41–45. Include as a credit any write-in credit. For more details, see your Form 1040 instructions.

On Form 1040A for 1987, use line 19. For 1988 and 1989, use line 21. For 1990, use lines 24a and 24b.

Line 11

Include other taxes, such as tax from recapture of investment credit, alternative minimum tax, self-employment tax, advance earned income credit payments, or, for 1988–1990, recapture of low-income housing credit. On Form 1040 for 1987-1989, use lines 48–52. For 1990, use lines 48–53. Be sure to include any write-in tax. For more details, see your Form 1040 instructions.

On Form 1040A, use advance earned income credit (EIC) payments received.

Lines 13–17

Enter on the applicable lines your payments and credits. On Form 1040 for 1987 and 1988, use lines 54–60. For 1989, use lines 56-62. For 1990, use lines 55–61. Also include any credit for overpaid windfall profit tax on line 16 of Form 1040X and write "OWPT" in the space to the left of line 16.

On Form 1040A for 1987, use lines 21a and 21b. For 1988, use lines 23a and 23b. For 1989, use lines 25a and 25b. For 1990, use lines 28a–28c. Also, for 1990, be sure to include as a payment any write-in payment. For more details, see your 1990 Form 1040A instructions.

On Form 1040EZ for 1987 and 1988, use line 8. For 1989 and 1990, use line 6.

Line 13

If you change these amounts, attach the first copy or Copy B of all additional or corrected Forms W-2 that you got after you filed your original return.

Line 14

Enter the estimated tax payments you claimed on your return. If you filed Form 1040C, include the amount you paid as the balance due with the return.

Line 18

Enter the amount you paid on the "Amount You Owe" reported on your original return. Also include any additional tax that may have resulted if your original return was changed or examined. **Do not include payments of interest or penalties.**

Line 20

Enter the overpayment from your original return. On Form 1040 for 1987–1990, it is called "amount overpaid." On Form 1040A and Form 1040EZ for 1987 and 1988, it is called "amount of your refund." For 1989, it is called "refund." For 1990, it is called "amount you overpaid" on Form 1040A; on Form 1040EZ it is called "refund." That amount must be considered in preparing Form 1040X since any refund you have not yet received from your original return will be refunded separately from any additional refund claimed on your Form 1040X. If your original return was changed or audited by IRS and, as a result of the change or audit, there was an additional overpayment of tax, also include that amount on line 20. **Do not** include any interest you received on any refund.

Lines 21 and 22

Caution: *If line 21 is a minus figure, add it to line 12, column C, instead of subtracting. Enter the result on line 22.*

Attach your check or money order for the full amount you owe. Make it payable to the "Internal Revenue Service." Write your name, address, social security number, and daytime phone number on it. Also write on your payment the year and type of return you are amending. For example, "1989 Form 1040." We will figure the interest due and send you a bill.

Line 23

If you are entitled to a larger refund than you claimed on your original return, show only the additional amount due you. This will be refunded separately from the amount claimed on your original return (see the instructions for line 20). We will figure the interest and include it in your refund.

Page 2

Part I—Exemptions

If you are claiming more exemptions, complete lines 24–31, as they apply. If you are claiming fewer exemptions, complete lines 24–29.

In column A, enter the number of exemptions claimed on your original return. In column B, enter any changes to exemptions claimed on your original return. Enter in column C the corrected number of exemptions you are claiming.

Line 30

If you are amending your return to claim an exemption for a dependent, you may be required to enter the dependent's social security number in column (c) of line 30. For 1987 and 1988, you must enter the social security number of any dependent who was age 5 or older on December 31 of the year you are amending. For 1989 and 1990, you must enter the social security number of any dependent who was age 2 or older on December 31 of the year you are amending. If you don't enter the number, or if the number entered is incorrect, you may have to pay a $50 penalty. If your dependent does not have a social security number, see your 1990 Form 1040 or Form 1040A instructions for line 6c.

If you are claiming more than five additional dependents, show the information requested in columns (a) through (e) on an attached statement. When entering the total number of dependents in the boxes to the right of line 30, be sure to include these dependents.

If you are claiming a child who didn't live with you under the special rules for children of divorced or separated parents, you **must** do one of the following:

- Check the box on line 31 if your divorce decree or written separation agreement was in effect before 1985 and it states that you can claim the child as your dependent.
- Attach **Form 8332,** or similar statement. If your divorce decree or separation agreement went into effect after 1984 and it states that you can claim the child as your dependent, you may attach a copy of the following pages from the decree or agreement instead of Form 8332:

1. Cover page (write the other parent's social security number on this page), and
2. The page that states you can claim the child as your dependent, and
3. Signature page showing the date of agreement.

For more details, see your 1990 Form 1040 or Form 1040A instructions for line 6c.

Part III—Presidential Election Campaign Fund

You may use Form 1040X to have $1 go to the Presidential Election Campaign Fund if you (or your spouse on a joint return) did not do so on your original return. This must be done within 20½ months after the original due date for filing the return. For the calendar year 1990, this period ends on December 31, 1992.

Note: *A "Yes" designation cannot be changed.*

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